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Shifting Blame? Experimental Evidence of Delegating Communication

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Abstract. Decision makers frequently have a spokesperson communicate their decisions. In this paper, we address two questions. First, does it matter *who* communicates an unfair decision? Second, does it matter *how* the unfair decision is communicated? We conduct a modified dictator game experiment in which either the decision maker or a spokesperson communicates the decided allocation to recipients, who then determine whether to punish either of them. We find that receivers punish both the decision maker and the spokesperson more often, and more heavily, for unfair allocations communicated by the spokesperson if there is room for shifting blame. The increased punishment results from the messenger's style of delivery: spokespersons are more likely than decision makers to express emotional regret instead of rational need. Receivers seem to punish the former style of communication because they view it as an attempt to shift blame. Our results establish more generally that the design of communication schemes shapes relationships among organizational members.

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Keywords: delegation • communication • punishment • experiment • dictator game

1. Introduction

Dating back to Sophocles and Plutarch, the communication of bad news has been considered an unpleasant task entailing shame and personal distress. At the same time, leaders are required to make unpleasant or unfair decisions that must be communicated to the affected parties.[1] One way to avoid the emotional distress induced by communicating bad news (Tesser and Rosen 1975, Folger and Skarlicki 2001) is to delegate such communication to another person. For instance, companies may appoint an external consultant to communicate a bad outcome to their workers (Brown 2007).[2] Similarly, politicians may avoid communicating unpopular decisions to the media and instead delegate that task. It remains unknown, however, whether affected individuals react differently to delegated versus direct communication.

In this study, we use a lab experiment to explore two key questions: Do recipient responses differ as a function of (i) *who* communicates the negative decision or of (ii) *how* that decision is communicated? To the best of our knowledge, this is the first study to address both the delegation of communication and the responses of those negatively affected by a decision.

Existing studies separately analyze why people delegate decision rights (Fershtman and Gneezy 2001, Bolton and Dewatripont 2005, Hamman et al. 2010, Coffman 2011, Bartling and Fischbacher 2012, Oexl and Grossman 2013) and how communication affects perceived fairness (Yamamori et al. 2008, Andreoni and Rao 2011, Greiner et al. 2012).[3] In bridging these two strands of research on the delegation of decision rights and communication, our paper analyzes receivers' responses to the *delegated communication* of a negative decision in a laboratory experiment.

The setup involves a decision maker who makes a fair or unfair decision that affects her own earnings and the earnings of other participants. The decision maker (DM) can either communicate this decision to the others or delegate a spokesperson to assume that duty. The spokesperson (SP) is not responsible for—but is affected by—the DM's decision; it is her task (if delegated) to communicate the decision already made by the decision maker. The response of affected individuals depends on the DM's allocation choice and on the messenger's communication style. We employ this setup to study (i) whether those who are negatively affected by a decision react differently depending on

who communicates the decision (i.e., DM or SP) and (ii) whether affected individuals (i.e., receivers) react differently depending on *how* the decision is communicated (i.e., on what communication style the messenger adopts). So that we can disentangle the respective influence of the source and the style of a communicated message, we use preformulated communication expressing emotional regret or rational need.[4] We implement a 3×2 experimental design whereby, in the second dimension, receivers can punish the DM and the SP independently versus having to punish them with the same amount. Thus, the treatments include versus exclude the possibility to shift blame between DM and SP.

Receivers' responses to an unfair allocation and the corresponding communication style—in terms of their punishment decisions—are affected by several factors.[5] Our experimental design addresses primarily the role of shifting blame rather than responsibility, and how the individuals affected by an unfair allocation perceive that role; thus, we focus on cases in which the decision maker chooses the unfair allocation. Whereas the delegation of communication and the expression of emotional regret may, under independent punishment, be perceived as an (irresponsible) attempt to shift blame, that perception is not observed under same punishment.

Affected individuals (receivers) may take into account the source (DM or SP) and style (emotional or rational) of the message communicating an unfair decision. However, the delegating of communication may shift the attention of those affected from the DM responsible for an unfair allocation to some other person who is not actually to blame for that decision (Kahneman 1973). An extreme instance is that of individuals blaming others for events—such as the outcome of a lottery—for which the latter could not possibly be responsible (Gurdal et al. 2013). Under independent punishment, the delegation of communication and the communication style (i.e., expressing emotional regret) may be intended to shift blame and/or be perceived as such. Under same punishment, however, blame cannot be shifted because the DM and the SP must be punished equally.[6]

Not only the receivers but also the spokesperson will likely react to the DM's unfair allocation choice and decision to delegate the communication of that choice. One might well expect that SPs express emotional regret more frequently in reaction to the DM's delegation decision per se or to her possibly blame-shifting motivation for communicating indirectly.

We find that outcomes are not affected by communication source (decision maker or spokesperson) when we control for communication style. In contrast, outcomes *are* affected by the style of communication—but only if there is room for shifting the blame; here, we control for the messenger. In this case, receivers punish both DM and SP more in response to expressions of emotional regret (for an unfair decision) than to expressions of rational need. Thus, outcomes are affected by the context in which communication occurs.

These conclusions reflect receivers punishing more frequently and more heavily when communication of an unfair split is delegated and blame can be assigned (treatments with independent punishment). However, receivers do not punish in response to the delegation itself. One possible explanation is a *chain effect*: when the DM decides to delegate communication, the SP responds to that decision by choosing the emotional regret message rather than the rational need message. As already indicated, receivers punish both DM and SP more often and more strongly when an unfair split is communicated via the emotional regret message. Yet, if there is no room for shifting blame, then neither the fact of delegation nor the style of communication affects the punishment meted out by receivers (treatments with same punishment).

In short, our results indicate that the context in which communication takes place is crucial. If blame can be assigned independently, then the response of receivers depends on the style of communication; if there is no room for shifting the blame, then neither the source nor the style of communication affects participants' outcomes.

2. The Experiment

In Section 2.1, we describe the experimental design and our general procedure. In Section 2.2, we discuss in detail the six treatments employed in our experiment.

2.1. Experimental Design and Procedure

For our lab experiment, we use the basic setup described in Bartling and Fischbacher (2012) but with three important differences. First, we do not allow for delegation of decision rights (which the DM retains throughout). Second, the decision must be communicated. Third, the decision maker can communicate the allocation herself or delegate that task to a spokesperson.

At the beginning of the experiment, participants are randomly divided into groups of four players.[7] (See Online Appendix D for the experiment's general instructions.) In each group, there are three types of players, whose roles are randomly assigned to participants: one decision maker (dictator), one spokesperson, and two receivers.

The procedure consists of three steps: (1) choosing how to allocate the initial endowment, (2) deciding how to communicate that choice, and (3) administering punishment. In the first step, the DM must choose either a fair or an unfair allocation of her initial €20 endowment. The fair allocation assigns €5 to each

group member; the unfair allocation assigns €9 each to DM and SP but only €1 each to receivers.

Next, depending on the treatment, either the decision maker or the spokesperson must communicate the former's allocation choice. If the DM delegates communication to the SP, then it becomes his duty to communicate the decision maker's allocation choice to the receivers by choosing one of two preformulated sentences (see Online Appendix E). Whoever communicates the allocation decision is not apprised of the required preformulated sentences—which are nearly identical for DM and SP—until this stage of the experiment is reached. We formulated two sentences each for communicating the fair and unfair allocation choices using the categories most frequently employed by Andreoni and Rao (2011). For the fair allocation, the sentences refer either to the allocation's fairness or to the greatly reduced earnings (as compared with the alternative allocation) of the decision maker and the spokesperson. For the unfair allocation, the sentences express either emotional regret or rational need (the latter combined with a "you'd do it, too" appeal).[8]

It might well have been preferable to allow free-form communication, but that approach was impractical given the very high number of possibilities the communication set would then have to encompass. Moreover, free-form messages would have made it impossible to disentangle the effect of *who* communicates from the effect of *how* the unfair allocation is communicated. By offering two communication options, we address the latter objective—which is our main research goal—by allowing the communicator to choose (at least in a rudimentary sense) the style of communication even as we retain control over the style options. We will analyze the pure effects of (i) how receivers view a particular communication source (DM versus SP), and (ii) how receivers view a particular communication style (emotional regret versus rational need).

Finally, the two receivers learn what allocation was chosen (fair or unfair), who communicated that decision (DM or SP), and the style of communication (emotional or rational). In response, each receiver decides whether or not to financially punish the decision maker and/or the spokesperson and also chooses on the intensity of that punishment (i.e., the size of the penalty). In particular, receivers can decide to pay €1 so that the DM's and the SP's payoffs are reduced by as much as €3.50 each (values between €0 and €3.50 in intervals of €0.50; maximum total penalty of €7). Receivers can also decide to punish less than €3.50 per player (but do not retain the difference); the €1 fee for punishing is fixed and so is independent of the penalty amounts that receivers assess on the DM's and the SP's earnings.[9] After the two receivers have independently made their punishment decisions, the punishment by one of the (randomly chosen) receivers is applied. (The other receiver's decision has no effect on anyone's earnings.) We are interested in the receivers' punishment responses to unfair allocations. Because we expect some decision makers to choose the fair allocation, we put two receivers in each group; in that way we obtain twice as many punishment observations as allocation choices, which helps compensate for the reduced number of interesting punishment decisions. This approach also allows us to keep the sum of payoffs (€20) constant across allocation choices.

Our setup features a one-shot game in which the total earnings of the decision maker and of the spokesperson are given by the allocation payoffs (€9 or €5 each) minus whatever punishment is assessed by the randomly chosen receiver. The total earnings of the receivers are given by the allocation payoffs (€1 or €5 each) minus the cost for punishing (€1) for a receiver who decides to punish *and* whose decision is the one (randomly) chosen.

The decision maker and the receivers' (self-interested) payoff-maximizing decisions are as follows. Because the DM cannot be penalized more than €3.50, she is always better off choosing the unfair allocation: assigning €9 each to herself and the spokesperson and €1 to each of the two receivers. Payoff-maximizing receivers should never punish because doing so reduces their earnings.

We conducted the experiment at Spain's Universitat Autònoma de Barcelona (UAB) and Universitat de Valencia (UV) during April–November 2013.[10] Most participants were UAB and UV undergraduates recruited by e-mail via the ORSEE online recruitment system (Greiner 2004), where they had voluntarily registered to participate in experiments. No subject was allowed to participate in more than one experimental session. A total of 868 participants took part in the experiment, and they earned €9.43 on average (this amount includes a participation fee of €5 per subject). Subjects were paid privately, in cash, after the experiment. Sessions ran slightly less than an hour, on average, including instructions and payment. We used z-Tree software (Fischbacher 2007) to program and conduct the experiment.

2.2. Treatments

We run a total of six treatments: one main treatment and five control treatments. Table 1 summarizes the characteristics as well as the number of observations (groups) and number of groups with unfair allocations for each treatment.

In the main treatment (voluntary delegation with independent punishment), the decision maker chooses whether to communicate the allocation directly or instead to delegate that task to the spokesperson; then, the receivers decide whether to punish the DM and/or the SP and by what amounts (independent punishment). In other words, receivers can punish the SP or

Table 1. Overview of Treatments

Treatment	Communication delegation	Punishment	No. of groups	No. of groups with unfair allocation
Main treatment				
Voluntary delegation Independent punishment	DM decides who communicates (DM or SP) the allocation decision to receivers	Receiver's punishment amount for DM and SP can be different	45	22
Control treatments				
No delegation Independent punishment	DM communicates allocation decision to receivers	Receiver's punishment amount for DM and SP can be different	33	21
Mandatory delegation Independent punishment	SP communicates allocation decision to receivers	Receiver's punishment amount for DM and SP can be different	32	20
Voluntary delegation Same punishment	DM decides who communicates (DM or SP) the allocation decision to receivers	Receiver's punishment amount for DM and SP has to be the same	43	31
No delegation Same punishment	DM communicates allocation decision to receivers	Receiver's punishment amount for DM and SP has to be the same	32	19
Mandatory delegation Same punishment	SP communicates allocation decision to receivers	Receiver's punishment amount for DM and SP has to be the same	32	21
Total			217	134

Note. DM (SP) stands for decision maker (spokesperson).

the DM or both (or neither), and the extent of punishment need not be equal for those two parties.

The five control treatments vary along two dimensions: we adopt two other communication forms (in addition to voluntary delegation) and one other punishment form (in addition to independent punishment). With regard to communication, its delegation (or not) is exogenously determined by the treatment. More specifically, the DM may be required to communicate her decision directly (no delegation) or to insist that the spokesperson communicates that decision (mandatory delegation). We run each treatment for same punishment and independent punishment both.

When same punishment applies, receivers who punish must treat DM and SP the same: only both or neither can be punished. So a receiver who wants to punish the decision maker by cutting (say) €2 from her earnings must also cut €2 from the spokesperson's earnings. Recall that, under both punishment forms (same and independent), the two receivers each make their own decisions about punishment.

Concerning receivers' punishment of the messenger, our design allows us to compare the effect of different message *sources* while holding the *style* of communication constant. We expect to find more and greater punishment when the SP, rather than the DM, communicates allocations in the treatment with voluntary delegation and independent punishment because the receivers perceive the delegated communication of an unfair allocation as an attempt to shift blame; we also expect more and greater punishment in the mandatory delegation with independent punishment treatment than in the no delegation with independent punishment treatment. We furthermore expect to find no differences in punishment under delegation in treatments with same punishment because blame cannot be shifted in those treatments.

Concerning receivers' punishment of the communication style, our experimental design allows us to compare the effect of *how* the communicator (DM or SP) delivers the message. We expect to find more and greater punishment in response to the expression of emotional regret (as compared with rational need) in all three treatments with independent punishment, but we expect to find no punishment differences in all three treatments with same punishment. The reason is that blame can be shifted (and perceived negatively) in treatments with independent punishment, but it cannot be shifted in treatments with same punishment.

If the *spokesperson* views delegated communication as blame shifting, then he will more often choose a message that expresses emotional regret, hoping thereby to shift the blame back on the decision maker. We therefore expect to find the expression of emotional regret more often (than rational need) in the treatment with voluntary delegation and independent punishment than in the treatment with mandatory delegation and independent punishment or with voluntary delegation and same punishment. A detailed explanation of the treatments and how they compare with each other can be found in Appendix A.

Subjects were assigned randomly to one of the six treatments (between-subject design). There are 217 independent groups in total, distributed as shown in Table 1.[11] Observations from UAB (93 groups) and UV (124 groups) are distributed more or less equally among the six treatments, with the former institution accounting for 38%–51% of the observations per treatment.[12]

3. Results

As already indicated, we focus on receivers' punishment behavior and spokespersons' communication strategies in the event of an unfair allocation choice by the decision maker. Of all 217 DMs, 134 (62%) choose the unfair allocation composed by 22 (49% of 45) and up to 31 (72% of 43) in treatments voluntary delegation with independent and same punishment, respectively; see Table 1. For those DMs who choose the unfair allocation, the percentage of delegators more than doubles compared to DMs who choose the fair allocation in the treatments with voluntary delegation. A detailed analysis of the DMs' allocation and delegation choices is provided in Appendix C.

Across all six treatments, we have 268 punishment observations (receivers' reaction), 70 communication style observations (spokespersons' message choice), and 64 communication style observations by decision makers. Separately analyzing each treatment and controlling for style of communication or messenger leads in some cases to a small number of observations per cell. We address this issue in the analysis to follow. Unless differently specified, the reported p-values come from two-sided Fisher's exact tests.

In Section 3.1, we present and discuss results related to receivers' punishment of delegated communication (i.e., who communicates the unfair allocation); in Section 3.2, we analyze receivers' punishment of the communication style (i.e., how the unfair allocation is communicated). Finally, Section 3.3 compares DMs' and SPs' communication styles across treatments.

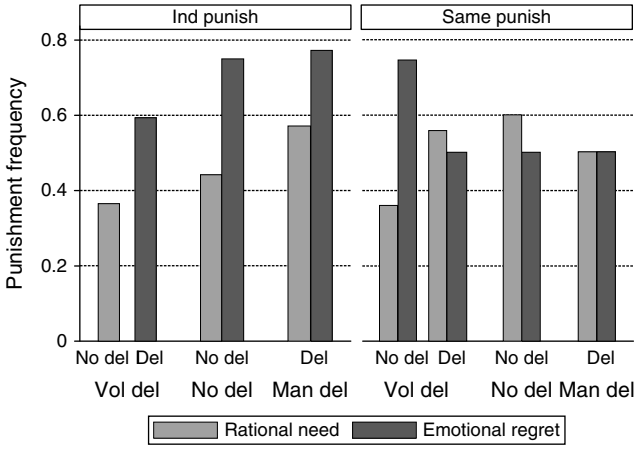
3.1. Receivers' Punishment of Delegating Communication

Self-interested and payoff-maximizing receivers should never punish either the decision maker or the spokesperson if, as in our design, punishing is costly. Even so, receivers use the punishment tool—and significantly more often when the DM chooses the unfair allocation than when she chooses the fair split, confirming previous findings of inequality aversion in dictator games with punishment.[13]

3.1.1. Receivers' Punishment Frequency: Delegation.

The punishment frequencies reflect the share of receivers who give up €1 for the chance to reduce DM's and/or SP's earnings. Under independent punishment, delegating the communication of an unfair allocation significantly increases the punishment frequency: from 45% (29 of 64) to 66% (41 of 62) ($p = 0.021$).[14] Under the same punishment regime, in contrast, the delegation of communicating an unfair allocation has no effect on the punishment frequency: 56% (36 of 64) without and 51% (40 of 78) with delegation ($p = 0.613$).

Figure 1. Punishment Frequency



Notes. This figure reports—for unfair allocations—the punishment frequency by delegation, by treatment, and by communication style. The left (right) side gives results under independent (same) punishment.

However, the *pure* effect (on punishment) of delegating communication cannot be analyzed unless we control for the communication styles employed by decision maker and spokesperson. Figure 1 plots, by treatment, receivers' punishment frequency—in response to an unfair allocation—for delegated and nondelegated communication that contains an emotional versus a rational explanation. In our main treatment—i.e., voluntary delegation and independent punishment (leftmost two bars in the figure)—we cannot tell whether delegating communication alters the amounts by which the DM and/or SP are punished while controlling for the style of communication. The reason is that, in this treatment, all decision makers choose the rational need message and all spokespersons choose the emotional regret message. We therefore pool the data over delegation and communication style (emotional versus rational). We examine communication styles more closely in Section 3.2.

Under independent punishment (left side of Figure 1), the delegation of communication does not affect punishment frequency: 75% (6 of 8) of receivers who receive the emotional regret message from the decision maker and 69% (33 of 48) of receivers who receive that same message from the spokesperson decide to punish ($p = 1.000$).[15] For the rational need message, 41% (23 of 56) and 57% (8 of 14) of receivers decided to punish when this message was received from the DM and SP, respectively ($p = 0.370$ for the same treatments

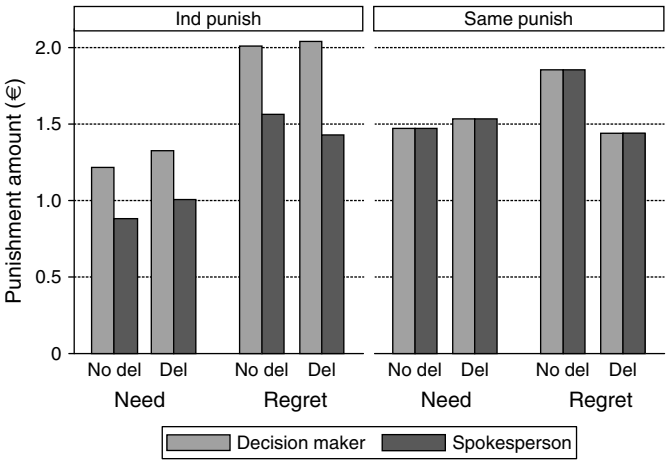
pooled to test emotional regret). Examining separately each communication style under exogenous communication assignment confirms that neither does the communication source make a difference ($p > 0.528$).

Under same punishment (right side of Figure 1), again the delegation of communication does not affect punishment frequency; when we control for communication style (emotional versus rational), the difference between punishment frequencies—that is, with and without delegation—is not significant. For the emotional regret message, the punishment frequencies are 65% (13 of 20) without delegation and 50% (20 of 40) with delegation; for the rational need message, the punishment frequencies are 52% (23 of 44) without delegation and 53% (20 of 38) with delegation;[16] these differences are statistically not significant. Analyzing each style (emotional versus rational) separately under exogenous communication assignment, the messenger does not affect punishment ($p > 0.259$).

3.1.2. Receivers' Punishment Intensity: Delegation. Here, we analyze the intensity of punishment administered by receivers. Punishment "intensity" is the amount of penalty (reduction in earnings) that receivers assess the decision maker and the spokesperson—that is, the average punishment amount over *all* receivers (including those who decide not to punish). Looking at receiver behavior in the three treatments featuring independent punishment (i.e., those with voluntary delegation, no delegation, and mandatory delegation), we see that receivers reduce the DM's earnings by €1.58 and the SP's earnings by €1.14. This difference is statistically significant at the 1% level ($p < 0.000$; two-sided Wilcoxon signed-rank test) and confirms that receivers hold the DM responsible for an unfair allocation and, accordingly, punish her more than the spokesperson.[17] Under the three same punishment treatments (i.e., with voluntary delegation, no delegation, and mandatory delegation), receivers assign an average punishment of €1.53 each to the decision maker and the spokesperson.[18]

We now turn our attention to the *pure* effect of delegation on punishment—that is, while controlling for communication style. Figure 2 gives an overview of the receivers' average punishment response to the expression of rational need and emotional regret messages by the communication source and style, by punishment forms. A figure displaying the receivers' average punishment amount for each treatment is provided in Appendix B. In Figure 2, all light-gray (dark-gray) bars plot the average punishment amount assigned to the decision maker (spokesperson). Just as with the punishment frequency, we cannot analyze the main treatment (voluntary delegation with independent punishment) while controlling for communication style. Again the reason is that, in our main treatment, all DMs choose the rational need message and all SPs choose the emotional regret message. Hence, we pool the data

Figure 2. Punishment Amounts



Notes. This figure shows receivers' average punishment response to the expression of rational need messages and emotional regret messages by the communication source and style for each punishment form. All light-gray bars plot the average punishment amount assigned to the decision maker, and the dark-gray bars refer to the spokesperson. The sample is restricted to unfair allocations.

over communication source and style for (respectively) independent punishment and same punishment.

Under independent punishment (left side of Figure 2), delegating communication does not change either the decision maker's punishment ($p = 0.9005$ for emotional regret, $p = 0.5379$ for rational need) or the spokesperson's punishment ($p = 0.6611$ for emotional regret, $p = 0.6021$ for rational need).[19] When controlling for the style of communication, we cannot confirm that the source of communication (DM versus SP) affects punishment amounts under independent punishment.

Under same punishment (right side of Figure 2), delegating communication again has no effect on the amounts by which decision maker and spokesperson are penalized. When we control for communication style (emotional versus rational), the punishment amounts differ little irrespective of delegation ($p = 0.3437$ for emotional regret, $p = 0.7801$ for rational need).[20] Thus, while controlling for communication style, we cannot confirm (under same punishment) that the delegation/source of communication affects punishment amounts.

Result 1. *The messenger does not affect punishment meted out by receivers because the latter do not view the delegation of communicating an unfair allocation as an attempt to shift blame.*

3.2. Receivers' Punishment of the Style of Communication

How do receivers respond to a decision maker's or spokesperson's expression of emotional regret or rational need? Whereas rational need may alter receivers' perceptions of fairness, emotional regret acknowledges (albeit indirectly) that unfair allocations are socially

unacceptable. If these are the only two styles of communication, then we should expect no differences in the responses to either expression under independent versus same punishment. However, punishment responses may differ under the two punishment forms if receivers account for the context in which a message is chosen and thus for the communicator's *intention*: expressing emotional regret can be perceived as an irresponsible attempt to shift blame under independent punishment but not under same punishment (since blame cannot be shifted in the latter form).

3.2.1. Receivers' Punishment Frequency: Communication Style. Under independent punishment, significantly more receivers are willing to give up €1 to punish after receiving the emotional regret message (70%, 39 of 56) than after the rational need message (44%, 31 of 70) ($p = 0.007$). Under same punishment, there is little difference in the percentage of receivers punishing in response to the emotional regret message (55%, 33 of 60) and in response to the rational need message (52%, 43 of 82) ($p = 0.865$).

Analogously to the analysis of delegation, here, we must control for the messenger to disentangle the effect of *how* the unfair allocation is communicated from *who* communicates it.[21] The difference between the punishment frequencies in response to expressions of emotional regret (75%, 6 of 8) versus rational need (41%, 23 of 56) is slightly insignificant when DMs communicate directly ($p = 0.127$). This might be attributed to the low number of observations for the expression of emotional regret. Communication style has little effect when SPs serve as the messenger: 69% (33 of 48) of receivers punish after the emotional regret message and 57% (8 of 14) after the rational need message ($p = 0.524$).

We find that differences in the punishment frequencies for emotional regret versus rational need are smaller under same punishment. Those frequencies are, respectively, 65% (13 of 20) versus 52% (23 of 44) for decision makers ($p = 0.420$) and 50% (20 of 40) versus 53% (20 of 38) for spokespersons ($p = 0.825$). The only exception of significance is the control treatment voluntary delegation with same punishment when the DM chooses *not* to delegate communication of the unfair allocation: 75% (9 of 12) and 36% (5 of 14) of receivers punish after the decision maker expresses emotional regret and rational need, respectively ($p = 0.062$).

3.2.2. Receivers' Punishment Intensity: Communication Style. The patterns of punishment amounts (intensity) are similar to those of punishment frequencies. Receivers view the expression of rational need and emotional regret differently depending on the punishment form. Here, we describe the effect of the communication style while controlling for the communication source: decision maker or delegated spokesperson.

Under independent punishment, we find overall that the expression of emotional regret is perceived as a cowardly way to avoid responsibility and shift blame. The emotional regret message is always punished more than is the rational need message. Pooling all three treatments in which punishment is independent, we find that—on average—receivers reduce DM (SP) earnings by €1.23 (€0.90) after a rational need message and by €2.03 (€1.45) after an emotional regret message ($p = 0.0045$ for the DM's punishment, $p = 0.0116$ for the SP's punishment; two-sided Mann–Whitney U tests). Under same punishment, neither DM nor SP seems to mollify fairness objections (by expressing a rational need) or to acknowledge unfairness (by expressing emotional regret). Pooling all three treatments that incorporate same punishment, we find that receivers punish decision maker and spokesperson by (on average) €1.49 after a rational need message and by €1.58 after an emotional regret message ($p = 0.5308$; two-sided Mann–Whitney U test).

If we pool all three treatments with independent punishment and require that the DM be the messenger, then receivers punish the decision maker (spokesperson) by, on average, €1.21 (€0.88) after a rational need message and by €2.00 (€1.56) after an emotional regret message. The difference is statistically significant only for spokespersons ($p = 0.0697$ for the SP's punishment; $p = 0.1349$ for the DM's punishment; two-sided Mann–Whitney U tests). Note again, that the number of observations for the emotional regret message (eight) is quite small. If communication is delegated to the spokesperson, then receivers punish the DM (SP) by, on average, €1.32 (€1.00) after a rational need message and by €2.03 (€1.43) after an emotional regret message. However, these differences are insignificant ($p = 0.1558$ for the DM's punishment, $p = 0.3153$ for the SP's punishment; two-sided Mann–Whitney U tests).

When we pool all three treatments with same punishment and again require the DM to communicate the unfair allocation choice, then receivers punish the decision maker and spokesperson by (on average) €1.47 after a rational need message and by €1.85 after an emotional regret message ($p = 0.2546$; two-sided Mann–Whitney U test). If instead the spokesperson serves as messenger, then the average punishment amounts are €1.53 after a rational need message and €1.44 after an emotional regret message—once again, an insignificant difference ($p = 0.9783$; two-sided Mann–Whitney U test). The only exception is when the DM voluntarily communicates; in this case, expressions of emotional regret are punished more heavily than are expressions of rational need (treatment with voluntary delegation and same punishment but without delegation; $p = 0.0761$; two-sided Mann–Whitney U test). Thus, it seems that receivers view the expression of emotional regret negatively.[22]

To address the problem of small numbers of observations (in particular when the DM communicates emotional regret in treatments with independent punishment), we employ regression analysis. In Appendix B, we report so-called seemingly unrelated regression (SUR; treatments with independent punishment) and ordinary least-squares (OLS; treatments with same punishment) regression results with punishment amount/intensity as the dependent variable. Under independent punishment, the amount by which decision maker and spokesperson are punished increases significantly with delegation or with the expression of emotional regret. A SUR regression with both explanatory variables indicates that it is the style—not the source—of communication that drives the increase in punishment. OLS regressions of the punishment amount (taking values between €0 and €3.50 in discrete €0.5 increments) show that, under same punishment, the amount of punishment does not change with the delegation of communication or with the communication style.

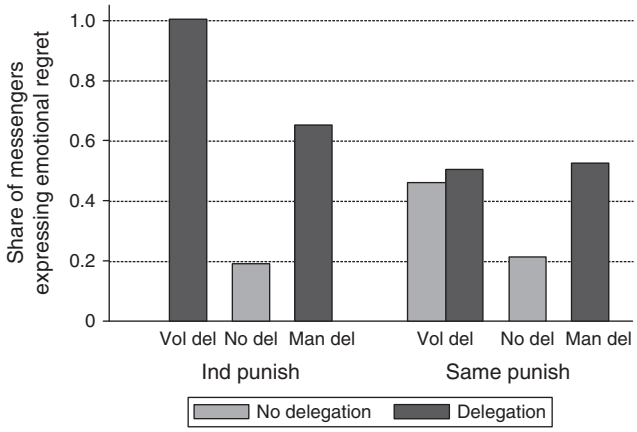
Result 2. *If the expression of emotional regret can be viewed as an irresponsible attempt to shift blame, receivers increase the punishment directed at DM and SP compared to the expression of rational need.*

3.3. Communication Styles

In this section, we study *how* the decision maker and the spokesperson communicate the unfair allocation choice to receivers and how the chosen approach (communication style) is affected by the spokesperson's view of delegation. As described in Section 2.1, one sentence for communicating the unfair allocation expresses a rational need and the other expresses emotional regret. The exact sentences, which are identical for DM and SP except for the person (first or third), are provided in Online Appendix E.

We find that decision makers and spokespersons have a different communication approach: DMs tend to express rational need, whereas SPs tend to express emotional regret. Figure 3 displays, for each treatment, the share of DMs (nondelegated communication) and SPs (delegated communication) who choose the message expressing emotional regret when communicating the unfair allocation. When communication is not delegated, decision makers choose the sentence expressing emotional regret in 19% (4 of 21) and 21% (4 of 19) of the cases under independent punishment and same punishment, respectively (treatments with no delegation). Yet when communication must be delegated, spokespersons choose the sentence expressing emotional regret in 65% (13 of 20) and 52% (11 of 21) of the cases under, respectively, independent and same punishment (treatments with mandatory delegation). The communication styles adopted by DM and SPB messengers differ significantly ($p = 0.004$ under independent punishment, $p = 0.055$ under same punishment).

Figure 3. Share of Emotional Regret Expression



Notes. This figure plots the share of decision makers and spokespersons who choose the emotional regret message when communicating an unfair choice. The left (right) side gives the results under independent (same) punishment, and by treatment: no delegation (light-gray bars) and voluntary or mandatory delegation (dark-gray bars).

If the DM can choose whether or not to delegate communication, then the form of punishment (and the spokespersons' view of the delegation) strongly affects the communication style employed by decision makers and spokespersons. Under independent punishment, none (0 of 11) of the DMs who voluntarily communicate directly makes the emotional regret appeal whereas all (11 of 11) SPs charged with communicating the unfair allocation in our main treatment (voluntary delegation with independent punishment) express emotional regret ($p = 0.000$). However, under same punishment, 46% (6 of 13) of the voluntarily nondelegating DMs express emotional regret as compared with 50% (9 of 18) of SPs in the control treatment voluntary delegation with same punishment ($p = 1.000$). The share of spokespersons who express emotional regret in the main treatment with voluntary delegation and independent punishment (100%) is significantly larger than that for the treatment with mandatory delegation and independent punishment (65%) ($p = 0.033$). Under same punishment, however, there is no difference: a 50% share in each of the treatments voluntary delegation and mandatory delegation with same punishment ($p = 1.000$). This finding shows that spokespersons view the delegation of communication as an irresponsible attempt to shift blame under independent punishment.[23]

Result 3. *Spokespersons more frequently choose the message expressing emotional regret* (*so as to shift blame back to the decision maker*) *if delegation can be viewed as an attempt to shift blame.*

Together, our results establish the importance of the context in which communication takes place. When there is room for shifting the blame, we observe a chain effect: First, spokespersons usually respond to delegation by choosing to communicate the emotional regret message and even more so if the decision maker decides to delegate communication. Second, receivers punish the expression of emotional regret with greater frequency and intensity than they punish the expression of rational need.[24] The particular bearer of bad tidings has no effect on the punishment administered when we control for the style (emotional or rational) of communication.

4. Conclusion

Suppose that a decision maker makes a harsh decision and that this decision can be communicated to the third person (i.e., the receiver) either directly by the decision maker or via a spokesperson. In this setting, is the receiver negatively affected by the decision and does the receiver react differently depending on the messenger; that is, on *who* communicates the bad news? Does the receiver react differently depending on *how* the decision is communicated? And is that style of communication affected by the possibility of relying on a spokesperson to communicate, say, an unfair allocation? We use a laboratory experiment to investigate these questions. The main results show that what matters for the receivers' punishment response is not the source but rather the style of communication. In a context where blame for an unfair decision can be shifted from the decision maker to the spokesperson (and vice versa), receivers punish expressions of emotional regret more than expressions of rational need. This effect seems to be sequential: the DM's choice to delegate communication affects the SP's communication style, which in turn affects receivers' punishment responses.

Referring to a real-world example, our experiment may model a manager–employee setting. We can say that, regardless of whether the manager communicates an unpopular decision directly or through a spokesperson, the reaction of employees depends crucially on how they perceive the delegation itself. If manager and spokesperson are closely linked and share possible consequences, then employees might not react strongly to the fact of delegation. Yet, if the manager delegates a messenger to shift blame (despite being fully responsible), then she should be aware that—depending on how the spokesperson communicates that decision—this strategy could backfire in the sense of provoking a much stronger reaction from those who are negatively affected by the decision.

For managers who would truly prefer to shift responsibility, one effective approach is to delegate the decision making itself (Bartling and Fischbacher 2012). If decision rights are so valuable that managers resist delegating them to a third party, then they will still be held responsible for harsh decisions and their consequences. However, spokespersons may be useful even in this case because they allow managers to avoid the emotional cost of communicating bad news. Developing accounts that justify delegation and controlling the communication style of spokespersons are possible extensions that suggest some interesting paths for future research.

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Appendix A. Treatment Comparison

Concerning receivers' punishment of the messenger, our design allows us to compare the effect of different message *sources* while holding the *style* of communication constant. In the treatment with voluntary delegation and independent punishment, we might find that receivers punish more when the SP (rather than the decision maker) communicates for two reasons: (1) it is the spokesperson, not the decision maker, who communicates; and/or (2) the DM voluntarily chooses delegation. To distinguish between these channels, we run two control treatments—no delegation with independent punishment and mandatory delegation with independent punishment—in which the second of these channels does not exist. We expect to find more and greater punishment when the SP, rather than the DM, communicates allocations in the treatment with voluntary delegation and independent punishment; we also expect more and greater

punishment in the mandatory delegation with independent punishment treatment than in the no delegation with independent punishment treatment.

Employing a spokesperson could have the effect of (i) shifting receivers' attention to the SP (and thereby reducing punishment of the DM), (ii) shifting blame to the SP (and thereby increasing her punishment and reducing the DM's punishment), and/or (iii) being perceived as an *irresponsible* attempt to shift blame (and thereby increasing punishment of the DM and SP both and in particular of the DM). To identify whether delegated communication is viewed by receivers as an attempt to shift blame, we run the three control treatments in which the second and third channels do not exist: voluntary delegation with same punishment, no delegation with same punishment, and mandatory delegation with same punishment. In these treatments, receivers can punish both DM and SP but only to the same extent; hence, receivers cannot apportion blame between those players. We therefore expect to find no differences in punishment under delegation in treatments with same punishment, but we do expect to find differences—driven by channel (iii)—in punishment under delegation in treatments with independent punishment.

We conjecture that the receiver punishes more severely when either the decision maker or the spokesperson chooses a message expressing emotional regret to communicate the unfair allocation. Our experimental design allows us to compare the effect of *how* the communicator (DM or SP) delivers the message. The voluntary delegation with independent punishment treatment could confirm the conjecture because (1) the expression of rational need blunts fairness considerations (and hence reduces punishment); (2) receivers view the expression of emotional regret as an acknowledgment of the allocation's unfairness (and hence increase punishment); and/or (3) receivers view the expression of emotional regret as simply a way to avoid responsibility and as an irresponsible attempt to shift blame (and hence increase punishment). To disentangle the effects of these three channels, we again run the control treatments for which the third channel does not exist (voluntary delegation with same punishment, no delegation with same punishment, and mandatory delegation with same punishment). We expect to find more and greater punishment—driven by channel (3)—in response to the expression of emotional regret (as compared with rational need) in all three treatments with independent punishment, but we expect to find no punishment differences in all three treatments with same punishment.

If the *spokesperson* views delegated communication as blame shifting, then she will more often choose a message that expresses emotional regret, hoping thereby to shift the blame back on the decision maker. In the treatment with voluntary delegation and independent punishment, a spokesperson who expresses emotional regret: (i) might be uncomfortable communicating an unfair decision, in which case expressing regret may seem more "natural" than reasoning; (ii) might be responding to the delegation decision per se; and/or (iii) may perceive the delegation decision as an attempt to shift blame.

By comparing the main treatment (voluntary delegation with independent punishment) with the control treatment in which delegation is required (mandatory delegation with independent punishment), we can analyze the effect of the *decision* to delegate communication. And by comparing the main treatment with the control treatment in which blame shifting is not possible (voluntary delegation with same punishment), we can study the effect of perceived motives for delegating—here, an attempt to shift blame. So with channel (iii) driving the style of communication, we expect to find the expression of emotional regret (more often than rational need) in the treatment with voluntary delegation and independent punishment than in the treatment with mandatory delegation and independent punishment or with voluntary delegation and same punishment.

Appendix B. Receivers' Punishment Amount

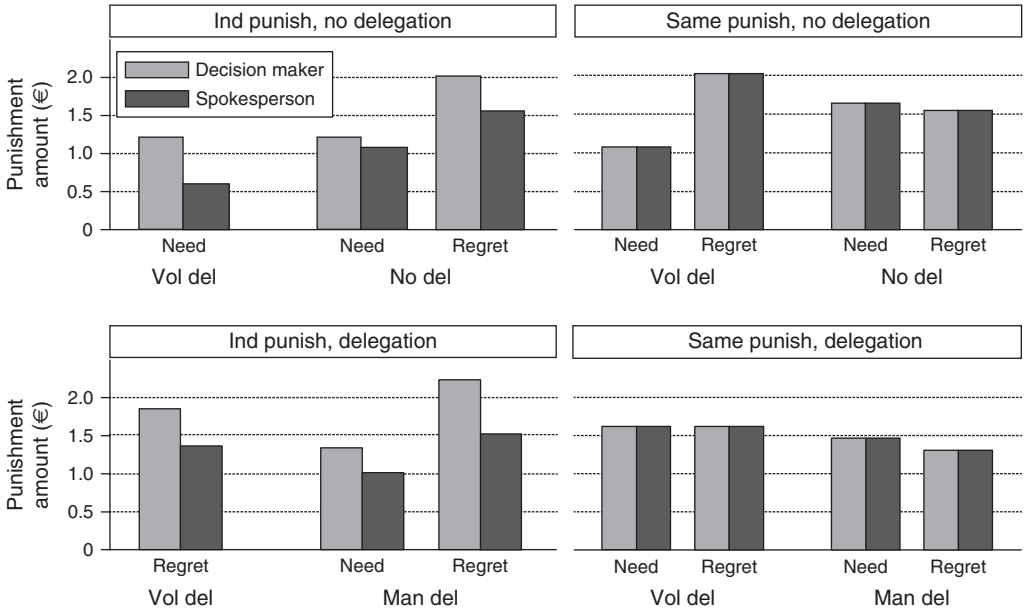
Figure B.1 shows receivers' average punishment response to the expression of rational need messages and emotional regret messages for each treatment. All light-gray bars plot the average punishment amount assigned to the decision maker, and the dark-gray bars refer to the spokesperson).

To address the problem of small numbers of observations (in particular when the DM communicates emotional regret in treatments with independent punishment), we employ regression analysis. Table B.1 reports so-called seemingly unrelated regression (SUR) and ordinary least-squares (OLS) regression results with punishment amount/intensity as the dependent variable. In the treatments with independent punishment, the amounts by which the DM and SP are punished are not independent because the same receiver makes two decisions. We address this issue by using multiequation SUR models, which account for correlated errors in the two regression models that use either *Punishment amount-DM* or *Punishment amount-SP* as the dependent variable. In the treatments with same punishment, each receiver makes only one decision about the punishment amount (since DM and SP must be punished equally in this treatment). We therefore use a single punishment amount (for DM and SP both) as dependent variables in our OLS regressions.

In regressions (S1a), (S2a), and (S3a), the dependent variable is *Punishment amount-DM*; in regressions (S1b), (S2b), and (S3b), the dependent variable is *Punishment amount-SP*; and in regressions (R1)–(R3), both are dependent variables. Hence, the relevant samples are from the treatments with independent punishment in (S1a)–(S3b) or from the treatments with same punishment in (R1)–(R3). The explanatory variables are *Delegation* (an indicator set equal to 1 if the SP communicates and to 0 otherwise), *Voluntary delegation* (set to 1 only if the treatment entails voluntary delegation), the interaction term between the previous two variables, and the expression of *Emotional regret* (a dummy set to 1 for emotional regret or to 0 for rational need). In addition, we control for gender (male versus female), lab location (UAB versus UV), age, age-squared, and a dummy for "economics" as the participant's field of study.

Under independent punishment, the amount by which decision maker and spokesperson are punished increases significantly with delegation or with the expression of emotional regret; see the results for regressions (S1a) and (S1b) and for (S2a) and (S2b), respectively. The variables *Delegation* and *Emotional regret* are highly correlated (Spearman's

Figure B.1. Punishment Amounts by Treatment



Notes. This figure shows receivers' average punishment response to the expression of rational need messages and emotional regret messages for each treatment. All light-gray bars plot the average punishment amount assigned to the decision maker, and the dark-gray bars refer to the spokesperson. The sample is restricted to unfair allocations.

rho = 0.6532, $p = 0.000$), which explains why most of the coefficients estimated in models (S3a) and (S3b) are insignificant. Although the coefficient for the DM's punishment amount is both positive and significant in model (S3a), this indicates that it is the style—not the source—of communication that drives the increase in punishment. Note also that the coefficient estimates of the variable *Emotional regret* are almost the same for the DM (SP) controlling for the communicator; see (S2a) and (S3a) ((S2b) and (S3b)). However, compared to (S1a) and (S1b), the coefficient estimates of the variable

Table B.1. Punishment Amount

	SUR 1		SUR 2		SUR 3		OLS 1	OLS 2	OLS 3
Variables	*Punish DM* (S1a)	*Punish SP* (S1b)	*Punish DM* (S2a)	*Punish SP* (S2b)	*Punish DM* (S3a)	*Punish SP* (S3b)	*Punish DM/SP* (R1)	*Punish DM/SP* (R2)	*Punish DM/SP* (R3)
Delegation	0.622*	0.309			0.221	0.0731	−0.296		−0.365
	(0.351)	(0.303)			(0.399)	(0.347)	(0.355)		(0.365)
Vol del	−0.0805	−0.521			0.0231	−0.460	−0.0461		−0.0874
	(0.426)	(0.367)			(0.423)	(0.367)	(0.436)		(0.435)
Delegation × *Vol del*	0.122	0.631			−0.303	0.381	0.344		0.394
	(0.603)	(0.520)			(0.630)	(0.548)	(0.578)		(0.580)
Emotional regret			0.883***	0.658**	0.852**	0.502		0.183	0.239
			(0.294)	(0.257)	(0.423)	(0.368)		(0.289)	(0.298)
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	126	126	126	126	126	126	142	142	142
R^2	0.056	0.096	0.081	0.096	0.086	0.110	0.033	0.029	0.037

Notes. This table reports the seemingly unrelated regressions from columns (S1a)–(S3b) about punishment amount with *Independent* punishment; and OLS regressions from columns (R1)–(R3) about punishment amount with the *same* punishment. Coefficient estimates are shown for SUR in (S1a)–(S3b) (standard errors in parentheses) and OLS in (R1)–(R3) (robust standard errors in parentheses). The dependent variables *Punish DM*, *Punish SP*, and *Punish DM/SP* take values between 0 and 3.5. *Punish DM (SM)* is the punishment amount the receiver assigns to the decision maker (spokesperson) with independent punishment, *Punish DM/SP* is the punishment amount the receiver assigns to the decision maker and the spokesperson with same punishment. Control variables are a dummy for female, a dummy for observation from Valencia, a dummy for economics as studies, age, and age-squared. Constant not reported. Sample are unfair allocations of treatments Vol del–Ind punish, No del–Ind punish, and Man del–Ind punish for regressions (S1a)–(S3b) and unfair allocations of treatments Vol del–Same punish, No del–Same punish, and Man del–Same Punish for regressions (R1)–(R3).

*$p < 0.1$; **$p < 0.05$; ***$p < 0.01$.

Delegation in (S3a) and (S3b) are substantially smaller once we control for *Emotional regret*. This underlines that it is the communication style and not the delegation itself that drives punishment.

Our OLS regressions of the punishment amount (taking values between €0 and €3.50 in discrete €0.5 increments) show that, under same punishment, the amount of punishment does not change with the delegation of communication or with the communication style: regressions (R1) and (R2), respectively, in Table B.1. The correlation between the *Delegation* and *Emotional regret* variables (Spearman's rho = 0.2018, $p = 0.001$) is also weaker under same than under independent punishment.

Appendix C. Decision Makers' Allocation Choice and Delegation of Communication

In the experiment's first step, the DM decides how to allocate the initial endowment. There are only two choices: fair allocation (€5 each to all four group members) and unfair allocation (€9 each to decision maker and spokesperson, €1 to the receivers).

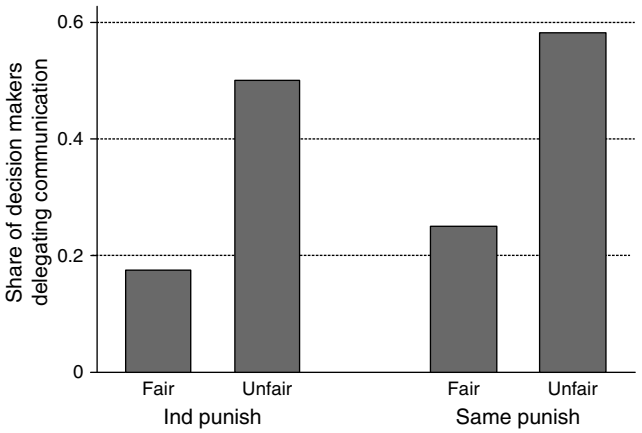
Table C.1 reports the shares of unfair and fair allocations in the main and control treatments. In the main treatment (voluntary delegation with independent punishment), 49% of the DMs choose the unequal split and 51% choose the egalitarian split. In contrast, under voluntary delegation with same punishment, we find that decision makers make significantly more unfair choices (72%) ($p = 0.031$).

In the voluntary delegation treatments, we find only one significant difference in allocation choice: whereas about half (49%, 22 of 45) of the decision makers under voluntary delegation with independent punishment choose the unfair allocation, nearly three-fourths (72%, 31 of 43) do so under voluntary delegation with same punishment ($p = 0.031$). All other pairwise allocation comparisons between treatments are insignificant.[25] We can only speculate concerning why the form of punishment affects allocation choices under voluntary delegation. However, it is worth noting that, when the spokesperson communicates the allocation (treatments with mandatory delegation), the resulting avoidance of shame and emotional distress—and the possibility of reduced punishment from receivers' shifted attention—do *not* lead to more unfair allocation decision (compared to treatments with no delegation).

Table C.1. Allocation Choice by Treatment

			Unfair allocation	Fair allocation
All treatments			62% (134 of 217)	38% (83 of 217)
Main treatment	Voluntary delegation	Independent punishment	49% (22 of 45)	51% (23 of 45)
Control treatments	No delegation	Independent punishment	64% (21 of 33)	36% (12 of 33)
	Mandatory delegation	Independent punishment	63% (20 of 32)	37% (12 of 32)
	Voluntary delegation	Same punishment	72% (31 of 43)	28% (12 of 43)
	No delegation	Same punishment	59% (19 of 32)	41% (13 of 32)
	Mandatory delegation	Same punishment	66% (21 of 32)	34% (11 of 32)

Figure C.1. Share of Delegation Choice



Note. In this figure we report—for voluntary delegation treatments—the percentage of communication delegated: by punishment form (independent or same) and allocation choice (fair or unfair).

Not surprisingly, decision makers delegate communication of the unfair allocation more often than that of the fair allocation. We use data from the treatments voluntary delegation with same punishment and voluntary delegation with independent punishment, where DMs can choose whether or not to delegate communication to a spokesperson. In both treatments, we observe a significant positive relationship between allocation unfairness and delegated communication. The left (right) side of Figure C.1 plots the share of DMs under voluntary delegation with independent punishment (voluntary delegation with same punishment) who delegate communication after having chosen the fair or the unfair allocation. Among the DMs choosing the fair allocation, only 17% (4 of 23) and 25% (3 of 12)—under independent and same punishment, respectively—delegate communication of that choice to the SP. Yet, for those DMs who choose the unfair allocation, the percentage of delegators more than doubles: 50% (11 of 22) under voluntary delegation with independent punishment, and 58% (18 of 31) under voluntary delegation with same punishment. This relation between fairness and delegation is statistically significant ($p = 0.029$ under voluntary delegation with independent punishment, $p = 0.088$ under voluntary delegation with same punishment).

We also perform a regression analysis of the allocation and delegation choices. In the treatments voluntary delegation with independent punishment and voluntary delegation with same punishment, the choice of allocation and the choice of delegation are not independent because the data come from the same subjects; that is, a given decision maker makes both decisions. To overcome this limitation, we use SUR models with multiple equations that account for correlated errors in the two regressions by using the allocation decision and the delegation decision as dependent variables. For the control treatments with no delegation or mandatory

Table C.2. SUR of Allocation and Communication Delegation (S1a)–(S4b) and OLS of Allocation (R1)–(R2)

	SUR 1		SUR 2		SUR 3		SUR 4		OLS 1	OLS 2
Variables	*Unfair all* (S1a)	*Delegation* (S1b)	*Unfair all* (S2a)	*Delegation* (S2b)	*Unfair all* (S3a)	*Delegation* (S3b)	*Unfair all* (S4a)	*Delegation* (S4b)	*Unfair all* (R1)	*Unfair all* (R2)
Ind punish	−0.232**	−0.0761	−0.237**	−0.0707	−0.224*	−0.155	−0.256**	−0.156	0.0426	0.0155
	(0.101)	(0.164)	(0.0990)	(0.166)	(0.126)	(0.104)	(0.122)	(0.105)	(0.123)	(0.123)
Unfair all		0.331**		0.368**						
		(0.156)		(0.160)						
Ind punish × *Unfair all*		−0.00456		0.00306						
		(0.208)		(0.207)						
Delegation					0.266*		0.249*		0.0625	0.0392
					(0.137)		(0.130)		(0.123)	(0.118)
Ind punish × *Delegation*					0.100		0.172		−0.0739	−0.0434
					(0.198)		(0.187)		(0.173)	(0.171)
Constant	0.721***	0.250*	2.475**	−0.0800	0.591***	0.488***	2.214*	0.832	0.594***	0.847
	(0.0725)	(0.133)	(1.219)	(1.250)	(0.0959)	(0.0740)	(1.139)	(1.288)	(0.0882)	(0.641)
Controls	No	No	Yes	Yes	No	No	Yes	Yes	No	Yes
Observations	88	88	88	88	88	88	88	88	129	129
R^2	0.056	0.126	0.145	0.171	0.156	0.025	0.257	0.055	0.002	0.07

Notes. Coefficient estimates are shown for SUR in (S1a)–(S4b) (standard errors in parentheses) and OLS in (R1)–(R2) (robust standard errors in parenthesis). The dependent variable *Unfair all* takes the value 1 for the unfair allocation choice and 0 for the fair allocation choice. The dependent variable *Delegation* takes the value 1 for delegated communication and 0 if the DM communicates. Control variables are a dummy for female, a dummy for observation from Valencia, and a dummy for economics studies, age, and age-squared (all insignificant, except for the positive coefficient estimate for economics studies in regression models (S3a) and (S4a)). Sample is treatments Vol del–Same punish and Vol del–Ind punish for regressions (S1a)–(S4b), and treatments No del–Same punish, Man del–Same punish, No del–Ind punish, and Man del–Ind punish for regressions (R1) and (R2).

*$p < 0.1$; **$p < 0.05$; ***$p < 0.01$.

delegation, we use OLS estimation because DMs decide only on the allocation when, as in these treatments, the delegation is assigned exogenously.

Table C.2 reports results from the seemingly unrelated and OLS regressions of allocation and communication delegation. The dependent variable *Unfair all* takes the value 1 for the *unfair* allocation choice and 0 for the *fair* allocation choice. The dependent variable *Delegation* takes the value 1 for delegated communication and 0 if the decision maker communicates. Control variables for individual characteristics are a dummy for female, a dummy for lab location, and a dummy for economics studies, age, and age-squared. The sample is treatments voluntary delegation with independent punishment and voluntary delegation with same punishment for regressions (S1a)–(S4b), and treatments no delegation with independent punishment, mandatory delegation with independent punishment, no delegation with same punishment, and mandatory delegation with same punishment for regressions (R1) and (R2).

Models (S1a)–(S4b) regress the allocation and delegation decision on a dummy variable for independent punishment (*Ind punish*—value 1 for independent punishment, 0 for same punishment). In the model of the delegation decision (S1b), the variable *Unfair all* (1 for unfair and 0 for fair) and an interaction term between *Ind punish* and *Unfair all* are added and the variable *Unfair all* is treated as if it was exogenous. Models (S2a)–(S2b) perform the same regressions as (S1a)–(S1b) adding the before mentioned control variables. In the model of the allocation decision (S3a), the variable *Delegation* (1 for delegated communication, 0 otherwise) and an interaction term between *Ind punish* and *Delegation* are added and the variable *Delegation* is treated as if it was exogenous. Models (S4a)–(S4b) perform the same regressions as (S3a)–(S3b), adding the before-mentioned control variables.

Results confirm that the *Unfair* allocation choice by the decision maker is about 24% points less likely in treatment voluntary delegation with independent punishment than in treatment voluntary delegation with same punishment. The regression results show also that the unfair allocation choice and the delegation of communication are positively correlated. We fail to reject the null hypothesis "difference in the delegation frequency of unfair allocations between same punishment and independent punishment" because the interaction terms in (S1b) and (S2b) are not significantly different from zero. The positive and significant coefficient estimates for the variable *Unfair allocation* in (S1b) and (S2b) and for the variable *Delegation* in (S3a) and (S4a) cannot be interpreted as causal effects since both variables are in fact endogenous.

In the OLS regression models, the variable *Unfair allocation* is regressed on the dummy variable *Independent punishment*, the dummy variable *Delegation* for (exogenously) delegated communication and an interaction term of the two explanatory variables. The coefficient estimates of both the dummy variable *Independent punishment* and the interaction term are not significantly different from zero.

In summary, we obtain evidence that fairness of allocation is explained by the decision makers' *expectations* about how receivers will view communication of that allocation being delegated—and not by the possibility of shifting attention (and blame). Although delegating communication may be viewed as an irresponsible attempt to shift blame under independent punishment (where DM and SP do not share the

consequences of responsibility and blame), that interpretation does not arise under same punishment (where DM and SP *do* share those consequences). Nonetheless, our results provide evidence that decision makers are more inclined to delegate communication after choosing the unfair allocation, thereby avoiding emotional distress.

Endnotes

[1] Bies (2012) shows that business leaders consider the communication of bad news to be one of their most difficult activities.

[2] For a similar example, see Chafkin (2007).

[3] Erat (2013) reports that a significant proportion of experimental subjects use an agent for the purpose of delivering *false* information (i.e., to lie). Moreover, the likelihood of delegating such a task depends on the extent of harm; that is, delegation increases with the harm to be suffered by the receiver.

[4] If the decision maker chooses the unfair split, then whoever (DM or SP) communicates that decision must choose one of two messages: one expressing emotional regret or one expressing rational need.

[5] Three models help us understand how affected individuals may react to an unfair allocation. First, self-interested payoff maximizers for whom punishment is costly will not surrender any of their earnings to punish an unfair decision. Second, if the affected individuals have social preferences (Fehr and Schmidt 1999) and behave in accordance with reciprocity (Dufwenberg and Kirchsteiger 2004), then they might punish an unfair allocation even if doing so is costly. Third, if those affected view the DM's choice in terms of responsibility, then they will punish an unfair decision *and* the person considered responsible for that decision (Bartling and Fischbacher 2012).

[6] If expressing rational need addresses the fairness concerns of receivers or emotional regret acknowledges the unfairness of the allocation choice, then we should expect the resultant outcomes to be the same under both independent punishment and same punishment. Therefore, treatment differences across the form of punishment (independent versus same) cannot be explained by changes in fairness attitudes (expression of rational need) or the acknowledgement of the unfairness (emotional regret).

[7] No player is informed about any other player's identity (before, during, or after the experiment).

[8] The "you'd do it, too" aspect of the rational need message can be interpreted as highlighting the experiment's *random* assignment of participant roles and/or as encouraging receivers to put themselves in the shoes of the decision maker. The emotional regret messages' lack of any such additional connotations should not be perceived as compromising our design because we are mainly interested in comparisons between main and control treatments.

[9] We use a fixed punishment fee because we want the punishment *amount* to be affected not by its cost but instead by the variables described in Section 2.2.

[10] Starting in the summer, we encountered difficulties running sessions at UAB because most students were on break and there were technical issues with the recruitment system. We therefore ran some sessions at UV and tried to obtain a balanced number of observations (by treatment) from the two schools, thereby minimizing treatment effects due to different subject pools and/or locations. We control for location in all the regressions.

[11] We use a postexperiment questionnaire to collect such personal details as age, gender, and education of participants (grouped into the following fields: economics, psychology, sociology, languages, medicine, computer science, and "other"). Among all participants, 38% study economics, 56% are women, and the average age is about 24.

[12] The number of observations from UAB (UV) for each treatment is 23 (22) groups for voluntary delegation with independent punishment, 13 (20) groups for no delegation with independent punishment, 12 (20) groups for mandatory delegation with independent punishment, 21 (22) groups for voluntary delegation with same punishment, 12 (20) groups for no delegation with same punishment, and 12 (20) groups for mandatory delegation with same punishment.

[13] See Bartling and Fischbacher (2012). Overall, 12% (20 of 166) of the receivers punish when the decision maker chooses the fair allocation and 54% (146 of 268) of them punish an unfair allocation revealing inequality aversion ($p = 0.000$, all receivers; $p < 0.036$ for each treatment separately). The low share of receivers punishing a fair allocation would preclude their analysis—even if we were not more interested, which we are, in punishment for unfair allocations.

[14] Pooling the three treatments with independent punishment (i.e., voluntary delegation, no delegation, and mandatory delegation).

[15] For the pooled treatments with independent punishment (i.e., voluntary delegation, mandatory delegation, and no delegation).

[16] $p = 0.409$ for emotional regret, $p = 1.000$ for rational need; pooled treatments with same punishment (i.e., voluntary delegation, mandatory delegation, and no delegation).

[17] In the main treatment, voluntary delegation with independent punishment, receivers (on average) punish the DM by €1.51 and the SP by €0.96; this difference is statistically significant also ($p = 0.003$; two-sided Wilcoxon signed-rank test). Separate analyses of the treatment with independent punishment—voluntary delegation with and without delegation, no delegation, and mandatory delegation—yield a similar picture: in each case, the DM's punishment exceeds the SP's punishment ($p < 0.0605$; two-sided Wilcoxon signed-rank tests).

[18] We obtain similar results when nonpunishing receivers are *excluded*. First, DMs are punished more strongly than are SPs (especially under voluntary delegation or in response to emotional regret accounts): voluntary delegation and rational need, $p = 0.029$; voluntary delegation and emotional regret, $p = 0.049$; no delegation and emotional regret, $p = 0.086$; mandatory delegation and emotional regret, $p = 0.012$ (two-sided Wilcoxon signed-rank tests). Second, SPs are punished significantly less under independent punishment (€2.06) than under same punishment (€2.86) ($p = 0.001$; two-sided Mann–Whitney U tests). For decision makers there are no differences: €2.85 under independent punishment and €2.86 under same punishment.

[19] Pooled treatments voluntary delegation, mandatory delegation, and no delegation (all with independent punishment); $p > 0.6000$ for each communication style with exogenous delegation and for DM and SP separately; two-sided Mann–Whitney U tests.

[20] Pooled treatments voluntary delegation, mandatory delegation, and no delegation (all with same punishment); $p > 0.3160$ for each communication style and form—i.e., voluntary versus exogenous delegation—separately; two-sided Mann–Whitney U tests.

[21] Because all decision makers (spokespersons) choose the rational need (emotional regret) message in our main treatment, we once again pool all treatments that incorporate independent punishment and all treatments that incorporate same punishment.

[22] It could be argued that, in this case, the decision maker seems motivated to reduce her responsibility for choosing the unfair allocation.

[23] We can only speculate about what drives the differences (among decision makers) in communication style. The different styles of DMs in the treatments voluntary delegation with independent or same punishment could reflect self-selection or could be strategic.

[24] Further determinants of punishment are inequality aversion, responsibility for the allocation choice, and the receivers' perception of the communicator's intention—and not the communication's style itself, delegation of communication, or receivers' views on delegated

communication. Decision makers are not able to shift the blame for their unfair allocation choice onto the spokesperson.

[25] The differences among control treatments in the share of unfair allocations are not statistically significant: mandatory delegation versus no delegation, $p = 0.856$; mandatory delegation with same punishment versus no delegation with same punishment, $p = 0.797$; mandatory delegation with independent punishment versus no delegation with independent punishment, $p = 1.000$; mandatory delegation with same punishment versus mandatory delegation with independent punishment, $p = 1.000$. In all cases, we use the two-sided Fisher's exact test.

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